FULL-TIME EQUIVALENT ENROLLMENT

The Full-Time Equivalent Enrollment (FTEE) is utilized in calculating the distribution of State General Aid. Due to legislative deadlines, the enrollment used to calculate State General Aid is two years behind the year of the aid (i.e., Fiscal Year 2007 enrollments are used to calculate Fiscal Year 2009 State General Aid). Twenty-four (24) credit hours equal one FTEE, while 600 non-credit contact hours equals one FTEE.

Full-Time Equivalent Enrollment				
College	Fiscal Year 2007			
	Number	Percent		
NICC-01	4,509.84	5.0961%		
NIACC-02	3,518.99	3.9765%		
ILCC-03	3,116.54	3.5217%		
NCC-04	1,613.95	1.8238%		
ICCC-05	5,328.84	6.0216%		
IVCCD-06	3,157.54	3.5680%		
HCC-07	5,850.19	6.6108%		
EICCD-09	7,482.94	8.4558%		
KCC-10	16,160.59	18.2616%		
DMACC-11	17,292.17	19.5403%		
WITCC-12	4,819.96	5.4466%		
IWCC-13	5,505.02	6.2207%		
SWCC-14	1,691.42	1.9113%		
IHCC-15	5,029.71	5.6836%		
SCC-16	3,417.23	3.8615%		
TOTAL	88,494.93	100%		

Source: Iowa Department of Education, Schedule of Credit/Contact Hour enrollment obtained from each community college's independent auditor.

State of Iowa Department of Education

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If you have questions or grievances related to compliance with this policy by the lowa Department of Education, please contact the legal counsel for the lowa Department of Education, Grimes State Office Building, Des Moines, IA 50319-0146, telephone number 515/281-5295; or the Director of the Office for Civil Rights, U.S. Department of Education, Citigroup Center, 500 W. Madison Street, Suite 1475, Chicago, IL 60661, telephone number 312/730-1560, fax 312/730-1576, email: OCR.Chicago@ed.gov.



IOWA COMMUNITY COLLEGES FINANCIAL DATA FISCAL YEAR 2007

Issued: December 2007

Division of Community Colleges and Workforce Preparation

HISTORY OF STATE GENERAL AID & TUITION

State General Aid grew 15.15% from Fiscal Year 2003 to Fiscal Year 2007. Fiscal Year 2007 saw a nominal 6.69% increase (\$10,000,000) from Fiscal Year 2006 to a total of \$159,579,244.

Fiscal Year	State General Aid	Nominal % Change From Prior Year
2003	\$138,585,680.00	
2004*	\$136,127,396.00	-1.77%
2005	\$139,779,244.00	2.68%
2006	\$149,579,244.00	7.01%
2007	\$159,579,244.00	6.69%

^{*} Includes 10% rescission from June 2004. Source: Laws of the General Assembly

Tuition per credit hour increased 28.38% from 2003 through 2007. Tuition per credit hour had a nominal increase from 2006 to 2007 of 4.70%.

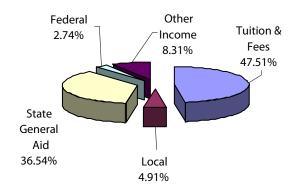
Fiscal Year	State Average Tuition Per credit Hour	Nominal % Change From Prior Year
2003	\$79.27	
2004	\$85.69	8.10%
2005	\$91.79	7.12%
2006	\$97.20	5.89%
2007	\$101.77	4.70%

Source: 2007-2008 Tuition and Fees Report

REVENUES BY SOURCE

There are five major sources of revenues at the community colleges. They include Tuition and Fees; Local Support; State General Aid; Federal Support; and Other Income.

Tuition and Fees account for the largest percentage of total revenues at 47.51% (\$207,459,968). The State General Aid appropriation comprises the next largest percentage of total revenues at 36.54% (\$159,579,244). Other Income accounts for another 8.31% (\$36,272,537) of total revenues, with Local Support accounting for 4.91% (\$21,433,089), and Federal Support accounting for 2.74% (\$11,948,729) of total revenues.



Source: Iowa Department of Education, Annual Report, Fiscal Year 2007, Unrestricted General Fund, AS-15E. Fund 1.

Total revenues generated by Tuition and Fees decreased from 2006 to 2007 (48.19% to 47.51%). State General Aid revenue increased slightly as a percentage of total revenue, from 36.42% in 2006 to 36.54% in 2007. Federal Support declined from 3% in 2006 down to 2.74% in 2007.

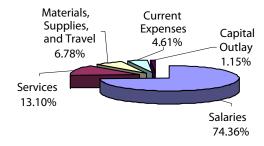
Overall, revenue from all sources increased \$26,006,949 from 2006 to 2007, a 6.33% increase from 2006.

EXPENSES BY CATEGORY

There are five major categories of expenses at the community colleges, including Salaries; Services; Materials, Supplies, & Travel; Current Expenses; and Capital Outlay.

Overall expenses increased 5.86% from fiscal year 2006 to fiscal year 2007, increasing to \$433,592,337 for the year. This represents a 25.33% increase from 2003 through 2007. Salaries account for the largest portion of expenses at 74.36%. The next largest expense is for services at 13.10%.

Increases in State General Aid have partially covered the overall increases in salary expenses. In 2007, the total increase in State General Aid covered 59.99% of the increase in salary expenses.



Fiscal Year	Salaries Expense Increase	State General Aid Increase (Decrease)	% Salary Increase is Covered
2005	\$15,426,047	\$3,651,848	23.67%
2006	\$16,343,136	\$9,800,000	59.96%
2007	\$16,669,290	\$10,000,000	59.99%

Source: Iowa Department of Education, Fiscal Year 2007, Unrestricted General Fund, AS-15E.